

**IDAHO STATE TAX COMMISSION
COMMISSIONERS' OPEN MEETING
MINUTES OF MEETING HELD AUGUST 1, 2012**

In attendance: Commissioners David Langhorst, Tom Katsilometes, and Richard Jackson; Michael Chakarun, Valerie Dilley, Steve Fiscus, Roxanne Lopez, Robin O'Neill, Mark Poppler, Liz Rodosovich, Ted Spangler, Randy Tilley, Bill von Tagen, Mike Teller, Doreen Warren; Cynthia Adrian, Rick Anderson, Alan Dornfest, McLean Russell; Chelsea Kidney, Carl Olsson; Redge Clapp, Toni Friend, Roberta Vogelpohl, Chris Wilcox; Keith Reynolds.

Guests: Frank Pinkney, Jr.

Public Session.

Commissioner Rich Jackson convened the meeting.

Presentation of Certificates of Service.

Roxanne Lopez, Human Resources Officer, acknowledged the employees that were receiving a Certificate of Service, and stated how much all of their work efforts were appreciated.

Roxanne, with the Commissioners, presented certificates to: Richard (Rick) Anderson, Tax Policy Specialist (Property Tax) for 5 years of service; Marilyn Cadwallader, Tax Compliance Technician in the Lewiston Field Office (Audit & Collections) for 5 years of service; Roberta (Bertie) Vogelpohl, Office Specialist 2, Image and Data Management (Revenue Operations) for 5 years of service; Doris Wilburn, Office Specialist 2, Image and Data Management (Revenue Operations) for 10 years of service; Antoinette (Toni) Friend, Tax Compliance Officer 3, Boise Field Office (Audit & Collections) for 15 years of service; Alexander (Alex) Chizewsky, Consulting Appraiser, Pocatello Field Office (Property Tax) for 15 years of service; Richard Gillenwater, Tax Auditor 3, Fuels Tax Audit (Audit & Collections) for 15 years of service; and Christopher (Chris) Wilcox, IT Systems Integration Analyst (Information Technology) for 15 years of service.

Marilyn Cadwallader's Certificate of Service will be given to her manager Rod Howard, and Alex Chizewsky's Certificate of Service will be given to his manager Matt Virgil for presentation at a later date.

The Commissioners thanked the recipients, and noted how their years of service and efforts were commendable and appreciated. Chairman Langhorst noted that it is most important that the employees realize they provide all the things that make the state run, for example schools and safety. The recipients were dismissed and invited to stay for the rest of the meeting.

Commissioner Jackson welcomed the guest, Frank Pinkney, Jr. from SuperValue.

Administrative Reports.

Property Tax, Steve Fiscus.

Steve Fiscus, Property Tax Division Administrator, noted that the Property Tax staff is currently working with two counties that were out of compliance, Twin Falls and Minidoka counties.

The commissioners' county visits are continuing and Commissioner Katsilometes and Commissioner Roberts met with the Bonneville County Commissioners and the Bannock County Commissioners on July 24.

Steve added that there were two State Board of Equalization issues with two counties out of compliance with assessment actions. However, there were no corrective actions needed at this time.

Reports on Rules Committees.

Income Tax, Administration & Enforcement, Kilowatt, Mine License Rules – Committee Chair, Cynthia Adrian.

Cynthia Adrian, Committee Chair, noted that there was no Income Tax, Administration & Enforcement, Kilowatt, Mine License Rules Committee meeting since the last open meeting, so there was nothing new to report.

Sales Tax Administrative Rules – Committee Chair, McLean Russell.

McLean Russell, the Sales Tax Rules Committee Chair, reported that the Sales Tax Rules Committee had a meeting on July 25 and discussed beer, cigarette, and wine tax rules. The current beer Rule 13, Cigarette Rule 17, and wine tax Rule 14 have become outdated and no longer reflect the types of security the Commission currently accepts in place of a bond. The current beer tax Rule 17 and wine tax Rule 16 have become outdated and the reports described in these rules have not been required of out-of-state wholesalers and distributors for years.

Property Tax Rules – Committee Chair, Alan Dornfest.

Alan Dornfest, Property Tax Rules Committee Chair, noted that there was no Property Tax Rules Committee meeting since the last open meeting. Alan reported that he anticipates having a hearing regarding the rule on the site improvements exemption around mid-October. Discussion followed.

Chairman Langhorst expressed gratitude for the way all the rules are consolidated on one report now, and commended Shelley Sheridan, Rules Coordinator, for putting the report together.

Business Requiring Vote of the Commission.

Minutes: Open Meetings – July 18, 2012.

Commissioner Langhorst moved that the minutes of the open meeting held on July 18, 2012, be approved, and Commissioner Katsilometes seconded. There were no comments or amendments. All voted in the affirmative, and the minutes were approved.

Public Comments.

There were no more public comments.

Other.

Roxanne noted she is pleased to have Dr. Vincent Kituku present leadership training to our managers and supervisors. In partnership with Dr. Kituku and the Idaho Food Bank, we have asked everyone attending the presentation to bring a canned food item. Dr. Kituku's presentation is immediately following the open meeting and is another part of the Tax Commission's "2 in 2" (Public Confidence and Employee Pride) program.

There was no other business.

Recess.

Commissioner Jackson recessed the Public Session for 10 minutes to reconvene for the commissioners to meet with the Commission's legal counsel.

Reconvene Meeting.

Commissioner Jackson reconvened the open meeting and welcomed Keith Reynolds, the agency's Division of Financial Management (DFM) Budget Analyst.

Executive Session.

Commissioner Katsilometes moved to amend the agenda and move into the Executive Session beginning at 9:35 a.m. Commissioner Langhorst seconded. Commissioners Langhorst, Katsilometes, and Jackson all voted in favor by roll call.

The Commission met in executive session with its legal counsel pursuant to Idaho Code § 67-2345(1)(f) to discuss the current status of litigation to which the Commission is a party. No matters requiring a vote of the Commission resulted from the executive session.

Commissioner Jackson declared the Executive Session was ended.

There being no further business, the meeting adjourned.

Valerie Dilley
Secretary

Richard W. Jackson
Commissioner